

2005 DRAFTING REQUEST

Bill

Received: **10/04/2004**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

For: **Administration-Budget**

By/Representing: **Percy**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Business - credits**

Extra Copies:

Submit via email: **YES**

Requester's email:

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

DOA:.....Percy, BB0094 -

Topic:

Definition of a member of a targeted group as it applies to community, enterprise, and agricultural development zones

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 10/04/2004	wjackson 10/27/2004		_____			State
/1	jkreye 11/09/2004	wjackson 11/09/2004	rschluet 10/27/2004	_____	lnorthro 10/27/2004		State

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/2			rschluet	_____	Inorthro		State
			11/10/2004	_____	11/10/2004		

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LRB-0403

10/27/2004 01:26:43 PM

Page 2

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/?	jkreye	1 W/L 10/27					
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FE Sent For:

[Handwritten signature and scribbles over the Drafting History table]

[Handwritten "END" and "5F" with numbers 10, 27, 4]

CORRESPONDENCE MEMORANDUM

STATE OF WISCONSIN
Department of Administration

Date: September 30, 2004

To: Steve Miller, Chief
Legislative Reference Bureau (LRB)

From: Doug Percy, Executive Budget and Policy Analyst
State Budget Office

Subject: Priority of Department of Commerce FY 2005-07 Budget Statutory
Language Proposals

COPIES GIVEN
TO

RCT, JK,

MGG, RNK

MJC, RLR

if anyone
needs a
copy

please
share or
let me
know!
CRH

The following table lists the statutory language proposals included by Commerce in its FY 2005-07 biennial budget request. My understanding is that Commerce has not worked with the LRB on these requests. Therefore, I have attached a description of each statutory language request. These descriptions were prepared by Commerce and include a priority ranking. These rankings will be superceded by the rankings in the table below. If you have any questions, please contact me at 266-1039.

Issue	Status	Analyst	Priority
Streamlining the WDF Statutes	Attached	Doug	High
CDZ/EDZ Pooling	Attached	Doug	High
Clarifying State Statute affecting the claiming of tax credits under the Community, Enterprise and Agricultural Development Zones	Attached	Doug	High
Plumbing and Fire Sprinkler Credential Terms	Attached	Doug	High
Modify the definition of target group as it applies to the Community, Enterprise and Agricultural Development Zone Programs	Attached	Doug	High
Green Tier Eligible Expenses	Attached	Doug	Medium
Modifying Payments under the Gaming Economic Development and Diversification Programs and the Business Employees' Skills Training Program	Attached	Doug	Medium
IBRETA Technical Change	Attached	Doug	Medium

- BB0090

- BB0091

- BB0092

- BB0094

BB0093

Doug has given the LRB permission to talk to the
Commerce analysts

it has been unable to offer the tax credit incentive because, while the project is creating jobs and making investment, the development zone location itself is not a profit center for the business. This proposal would make a retroactive change to reinstate the claiming language in effect between 1998 and 1999 (credits may be offset against any Wisconsin income tax due).

High

Plumbing and Fire Sprinkler Credential Terms. The Department recently changed the terms of Safety and Buildings credentials indicated by administrative rule (Comm 5, Licenses, Certifications, and Registrations) from two and three years to four years, and also increased the certification portion of the fees to reflect the increased terms. This change resulted in a reduced credentialing workload because credentials are renewed less frequently. The Department utilized the position savings associated with this item to compensate for reduced credentialing staffing due to 2001 WI Act 16 & 109 cuts in positions.

The Department now proposes to change the terms of credentials whose terms are indicated by statute from two to four years, and to change the certification fees associated with those credentials to reflect the increased terms. Specifically, plumbing and fire sprinkler credentials indicated in s. 145.08, Stats.

Revenue collected for credentials would remain the same. However, annual revenue would be less evenly distributed among fiscal years. Specifically, revenue would substantially increase for the first and second years, when renewal fees paid would be for the four-year terms instead of the two-year terms, and substantially decrease for the third and fourth years when few renewals would be processed. This revenue trend would gradually diminish as new credentials are received for the four-year terms.

Medium

IBRETA Technical Change. The transfer of the Bureau of Housing from the Department of Administration to the Department of Commerce should have made a technical change to require real estate brokers to pay IBRETA funds to Commerce.

In 1993, the Wisconsin Legislature passed a law requiring real estate brokers to establish interest-bearing real estate trust accounts for the deposit of all down payments, earnest money deposits and other trust funds received by the broker and related to the conveyance of real estate. On an annual basis, the interest from IBRETA accounts are remitted to the state and are used to supplement state and federal funds that support programs serving homeless persons. Between \$300,000 and \$450,000 is remitted annually. To date, the IBRETA funds have been directed to the Department of Administration, the agency that housed the programs serving homeless persons.

Medium

Modify the definition of target group as it applies to the Community, Enterprise and Agricultural Development Zones

Programs. Current state law stipulates that an area must be specifically designated as an empowerment zone or an enterprise community. Two years ago Milwaukee was federally designated a Renewal Community, which eliminated the Enterprise Community designation. This technical change will revise the definition of a target group member to include a person who resides in a federally designated economic revitalization area. This change will recognize future similar federal designations in spite of a name change.



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-0403/2

JK:1:....

WJ:

RM:1:R

u/

DOA:.....Percy, BB0094 - Definition of a member of a targeted group as it applies to community, enterprise, and agricultural development zones ✓

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION ✓

in 10-4-04

DO NOT GEN

1 AN ACT ...; relating to: the budget. ✓

Analysis by the Legislative Reference Bureau

TAXATION ✓

INCOME TAXATION ✓

designates Under current law, a taxpayer may claim income and franchise tax credits based, generally, on the taxpayer's business activities in a location designated by the department of commerce as a development zone, including an opportunity zone, enterprise zone, or agricultural development zone. The taxpayer may claim credits, in part, based on the number of full-time jobs that the taxpayer creates in the development zone that are filled by a member of a targeted group.

Under current law, a member of a targeted group includes an individual who resides in an area that the federal government designates as an empowerment zone or enterprise community. Under this bill, a member of a targeted group includes an individual who resides in an area that the federal government designates as an empowerment zone, enterprise community, or economic revitalization area.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 71.07 (2dx) (a) 5. [✓] of the statutes is amended to read:

2 71.07 (**2dx**) (a) 5. "Member of a targeted group" means a person who resides
3 in an area designated by the federal government as an empowerment zone, economic
4 revitalization area, [✓] or an enterprise community, [✓] ~~that the U.S. government~~
5 ~~designates~~, a person who is employed in an unsubsidized job but meets the eligibility
6 requirements under s. 49.145 (2) and (3) for a Wisconsin ^{Works} ~~works~~ employment position,
7 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), a person who
8 is eligible for child care assistance under s. 49.155, a person who is a vocational
9 rehabilitation referral, an economically disadvantaged youth, an economically
10 disadvantaged veteran, a supplemental security income recipient, a general
11 assistance recipient, an economically disadvantaged ex-convict, a qualified summer
12 youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as defined in
13 29 USC 2801 (9), or a food stamp recipient, ² if the person has been certified in the
14 manner under sub. (2dj) (am) 3. by a designated local agency, as defined in sub. (2dj)
15 (am) 2.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326.

16 **SECTION 2.** 71.28 (1dx) (a) 5. of the statutes is amended to read:

17 71.28 (**1dx**) (a) 5. "Member of a targeted group" means a person who resides
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7 youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as defined in
8 29 USC 2801 (9), or a food stamp recipient²; if the person has been certified in the
9 manner under sub. (1dj) (am) 3. by a designated local agency, as defined in sub. (1dj)
10 (am) 2.

History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326.

11 **SECTION 3.** 71.47 (1dx) (a) 5. of the statutes is amended to read:

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23 29 USC 2801 (9), or a food stamp recipient²; if the person has been certified in the

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History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326.

3 **SECTION 9341. Initial applicability; revenue.** ✓

4 (1) MEMBER OF TARGETED GROUP. The treatment of sections 71.07 (2dx) (a) 5.,
5 71.28 (1dx) (a) 5., and 71.47 (1dx) (a) 5. of the statutes first applies to taxable years
6 beginning on January 1, 2005.

7 (END)

Kreye, Joseph

From: Percy, Doug
Sent: Tuesday, November 09, 2004 11:09 AM
To: Kreye, Joseph
Subject: FW: LRB Draft: 05-0403/1 Definition of a member of a targeted group as it applies to community, enterprise, and agricultural development zones

-----Original Message-----

From: Keal, Julie
Sent: Tuesday, November 09, 2004 9:30 AM
To: Percy, Doug
Cc: Cumblad, Amy
Subject: RE: LRB Draft: 05-0403/1 Definition of a member of a targeted group as it applies to community, enterprise, and agricultural development zones

We'd prefer that this be changed to refer only to a person who resides in an area designated by the federal government as an economic revitalization area -- and leave off the language re: empowerment zones and enterprise communities. We feel that the "economic revitalization area" language is broad enough and generic enough to cover any sort of zone devised by the federal government to target distressed areas.

-----Original Message-----

From: Percy, Doug
Sent: Wednesday, November 03, 2004 9:50 AM
To: Keal, Julie
Subject: FW: LRB Draft: 05-0403/1 Definition of a member of a targeted group as it applies to community, enterprise, and agricultural development zones

-----Original Message-----

From: Schlueter, Ron [mailto:Ron.Schlueter@legis.state.wi.us]
Sent: Wednesday, October 27, 2004 1:15 PM
To: Percy, Doug
Cc: Grinde, Kirsten; Hanaman, Cathlene; Haugen, Caroline; Schaeffer, Carole
Subject: LRB Draft: 05-0403/1 Definition of a member of a targeted group as it applies to community, enterprise, and agricultural development zones

Following is the PDF version of draft 05-0403/1.



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-0403/1

JK:wlj:rs

2

RM not R

DOA:.....Percy, BB0094 - Definition of a member of a targeted group as it applies to community, enterprise, and agricultural development zones

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

in 11-9-04

DO NOT GEN

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

INCOME TAXATION

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Under current law, a member of a targeted group includes an individual who resides in an area that the federal government designates as an empowerment zone or enterprise community. Under this bill, a member of a targeted group includes an individual who resides in an area that the federal government designates as an ~~empowerment zone, enterprise community, or~~ economic revitalization area.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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